

STATEMENT OF PURPOSE

RS23644

Under current law, those who had employment covered by Social Security; federal railroad and federal civil service disability programs, and who are recognized as disabled by those programs, are entitled to a circuit breaker reduction of their property taxes. On the other hand, some workers, primarily in public safety, are not covered by these programs. If they become disabled, they cannot get recognition of their disability by these programs and, therefore, are not eligible for circuit breaker. This legislation corrects that omission by providing that those recognized as disabled by public employee disability programs are also eligible for circuit breaker.

FISCAL NOTE

\$60,000 (estimated) to the General Fund. There is no impact to local government because circuit breaker is paid for by the State from the General Fund. Determining a precise cost has not proved possible, but the Tax Commission states that this estimate is reasonable. The estimate calculates that 100 property owners will become eligible at an average cost of \$600 per property owner.

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